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[DOCUMENTS UNDER SEAL]

IN THE U.S. DISTRICT ____
District of New Hampshire

CAPTION OF CASE: the[Fed.Contractor], et al. v. United, et al.

the[Fed.Contractor], *Et al.*
Plaintiffs,

v.

(1.) **UNITED** states of America, (hereafter “United”) sued as party who substituted the IRS as defendant for *Refund Claim* action involving overpayment brought in district bench; ALSO, for *judicial economy, extension or modification of existing law*, [to the extent the “executive” and “judicial” branches are tentacles of United, AND RFRA, 42U.S.C. §2000bb-2.(1), allows United to be sued directly instead of a hole alphabet soup of its agencies. See Crocker v. Durkin, 159F.Supp. 2d1258,1269(D.Kan.2001) *aff’d*, 53F.App’x503(10thCir.2002).];

[*alternatively* only IF *United* is deemed *insufficient* and this *bench* requires the redundancy that also the *subordinates* of *United* those person mention in (1.1) through (1.44) be joined or added as defendants in RFRA action, where they are sued exclusively in their “official” capacity.]

(1.1.) **DOUG O’DONNELL**, (hereafter “IRS” or “Rettig”), purported “*commissioner* of IRS, sued in his “official” capacity *as to bound the agency he manages*,

(1.2.) U.S. Agency, *Internal Revenue Service*, (hereafter “IRS”);

Defendants

Case Number: 23-cv- 351

EMERGENCY DEMANDS

(Commonly referred as “motions” or “petitions”: (involving *prospective* DECLARATORY, or INJUNCTIVE, or TRO and all other *appropriate-RELIEF*) *simultaneously* EMBEDDED IN this original civil complaint.

Expedited Treatment Demand LR7.1(f).

Jury Demand (Rule38(b); LR38.1)

COMPLAINT REFUND CLAIMS *Intertwined* with RFRA CLAIMS

“DOCUMENTS SUBMITTED UNDER SEAL.” pursuant to LR83.12(d). (“*The filings will be accepted provisionally under seal,[[...]]*” *Id.*)

SEALED EXHIBIT. —PROPERTY OF [17]— NEITHER TO BE REPRODUCED WITHOUT ITS PRIOR AND WRITTEN AUTHORIZATION, NOR MADE AVAILABLE FOR ANY STATISTIC PURPOSE, NOR MADE AVAILABLE FOR ANY PUBLIC INSPECTION OR COPYING

PRELIMINARY STATEMENT

1. CORRUPT IRS is a mere agency of *United*, a Public SERVANT agency, who has a wide-spread ANTI-SAME TIC custom or practice *with the force of law*, which it enforces ongoingly and *capriciously* against religious people (like Plaintiffs) whose sincerely religious beliefs prohibit them from using many of IRS forms (and other agency forms), YET PROVIDE ALL RELEVANT INFORMATION including such documentation signed by Plaintiffs *under penalty of perjury* which *accurately SET FORTH the gross income, the deductions, and the net income*, among other relevant factors **containing sufficient data** from which an EXTORTED (common secular propaganda termed as: "tax") **LIABILITY** could be computed and assessed.

2. This case involves: (1.) Defendant *United* who substituted one of its agencies (the IRS) for itself, as it involves REFUND claims, (to assert what *secularly* has been term "sovereign immunity" yet here to no avail. See ¶7); (2.) CORRUPT IRS' *capricious* and UNLAWFUL *refusal to process* meritorious *filings* or deny applicable exemption, or refund claims, or return *solely* based on *impermissible grounds* tantamount to *fine* on worship, or effectively *penalized* Plaintiffs for engaging in First Amendment protected activities without notice, *predeprivation* hearing or any meaningful opportunity to be heard; AND (3.) RFRA, the doctrine of *informal refund claims* (*US v. Kales*, 314 U.S. 186, 192, 194 (1941), the RULES of *Zellerbach*, *Germantown*, *Kales*, *Barnette*, *Maynard* and *Hobby Lobby*; just to name a few) arising out of REFUND CLAIMS FOR credits and for excessively withheld payroll, which caused OVERPAYMENTS in excess of EXTORTED (common secular propaganda termed as: "tax") *liabilities* for the applicable years 2019 through 2022., WHICH IS MATERIALLY INTERTWINED with the **ENFORCEMENT** of the [Challenged *INFERIOR-Fed. 'laws'*] **IN A WAY THAT VIOLATES** both (1.) Religious Freedom Restoration Act of 1993 ("**RFRA**"), Pub.L.No.103-141, 107 Stat. 1488, codified as 42 U.S.C. §§ 2000bb et seq.; and (2.) Free Exercise, Free Speech, Demand Clauses of **First Amendment**; AS APPLIED.

3. Plaintiff and her family *timely*, though UNDER PROTEST, *filed* all IRS required forms in question and *PAID ALL liabilities* for the applicable *secular* years 2019 through 2022., yet, due to Plaintiff's honest religious convictions and their sincerely held religious beliefs **FILED** [RFRA *defense* and **"informal"** substitute or alternative, refund claims or DEMAND/CLAIM FOR REFUNDS with IRS, or "administrative claims," with the *Treasury Secretary simultaneously* embedded in **RETURN CLAIMS**] or documents that satisfy both *Zellerbach* test and *substantial burden* test under both First Amendment and RFRA, 42 U.S.C. § 2000bb-1.(a),(b)., each *based on nonfrivolous grounds*.

4. *United* or IRS presently and in the future:

- (1.) *impermissibly* **CONDITION BENEFITS** [including the issuance of CREDITS, the processing of CLAIMS for REFUND, OR FILINGS for one or more RETURNS, OR OTHER BENEFITS], which Plaintiffs qualify for based on *nonfrivolous* grounds, **UPON SURRENDER** several **FIRST AMENDMENT** or RFRA guaranteed **RIGHTS.**;
- (2.) *impermissibly* ENFORCE against Plaintiff UNLAWFUL provisions or components of the [Challenged *INFERIOR-Fed.'laws'*] disguised as "disclosures" are weaponized in the pursue of UNCONSTITUTIONAL ENDS, a form of **PRETEXT**:
 - (A.) TO SUBSTANTIALLY BURDEN Plaintiffs Free Exercise, CENSURE AND PUNISH her protected RELIGIOUS SPEECH, *solely* based on *impermissible* grounds.
 - (B.) TO PUSH UNLAWFUL and CAPRICIOUS exclusive use of the *challenged IRS forms* in question, and furnishing of irrelevant STATISTICAL DATA COLLECTION, including:

—C.F.R.26§301.6402-3(a)(1)(requires use of 1040X); C.F.R.26§301.6402-2(a)(2)(similar);
26U.S.C. §6011(a)(requires to furnish "*information required by such forms or regulations*" Id.); §6061(a)(requires to *sign IRS forms*);
§6611(g)(1)(2)(A)(B)(i)(ii)(conditions benefit upon become complicit in aiding the [OBJECTIONAL-Data-Collection], or furnishing SSN, or other information that like the [OBJECTIONAL-ID-Marks] involving *minor infant* prohibited by both the conscience and faith of Plaintiffs);
§24(e)(1)(2), 24(h)(7)(similar); §32(c)(1)(E),(F); 32(c)(3)(D), §32(c)(3)(D)(i)(similar);
§6428B(e)(2)(A)(C)(D)(i)(similar);
§6428B(g)(3)(7)(similar, or the [OBJECTIONAL-Data-Collection]), just to name a few, —
 where such *statistical data* REGULARLY laundered to OPM and eventually to the *US Census Bureau USED FOR STATISTICAL PURPOSES* by a web of regulations] and other components the [Challenged *INFERIOR-Fed.'laws'*].

Federal Questions

5. The federal questions aside from helping in focusing the issues, serve to support jurisdiction in this federal district, over the *above-entitled-civil*-actions. Here, some of the federal questions are:

- (1.) **WHETHER** the *appropriate relief* provision **RFRA**§2000bb-1.(c), **SUPERSEDE** the[Challenged *INFERIOR-Fed.'laws'*]'s **commands** [for disclosures, exclusive use of the *challenged IRS forms* in question, and furnishing of *irrelevant* STATISTICAL DATA COLLECTION], AS APPLIED to Plaintiff and her family.

NOTE

NO ["*tax*" payment] category is challenged here, including the requirement to pay *corrupt-EXTORTION*(common *secular propaganda* termed as: "*tax*"). **Rather**, and instead, **THE CHALLENGE IS LIMITED TO USA, IRS, or applicable agencies impermissible [COMPEL SPEECH and COMPEL SILENCE] REQUIREMENTS**, which now and in the future, as applied to the Plaintiffs, also **OPERATE (1.)TO IMPAIR their^[1] ABILITY TO FILE OR FURNISH APPLICABLE INFORMATION** involving *EXTORTION*(common *secular propaganda* termed as:"*tax*"), in question in a way that does not substantially violate their^[1] faith.; or **(2.)TO IMPAIR their^[1] ABILITY TO RECEIVE** credits or refund of overpayment involving *EXTORTION*(common *secular propaganda* termed as:"*tax*"),Or other **BENEFITS** they^[1] qualify based on *nonfrivolous* grounds **WITHOUT SURRENDERING** Free Exercise or Free Speech guaranteed **RIGHTS**.

- (2.) **WHETHER**, [under RFRA and First Amendment (including the rule of *Zellerbach, Germantown, Kales, Barnette, Maynard and Hobby Lobby*)], Plaintiff has a **RIGHT TO FILE nonfrivolous, nonfraudulent** substitute or privately designed forms (the 1/14/2022 the[*1st.SUBSTITUTE-Forms*], or 1/31/2022 the[*2d.SUBSTITUTE-Forms*], or 4/17/2023 the[*3d.SUBSTITUTE-Forms*] **RETURN CLAIMS**), instead of the *challenged IRS forms* in question.
- (3.) **WHETHER**, [under RFRA, or First Amendment, or the *Weisbart* rule interpreting *TreasuryRegulation*§301.6402-3(a)(5).], **NO LEGAL PROHIBITION EXISTS BARRING THE COMBINING** [RFRA and First Amendment **IMMUNITY** claims or **DEFENSES** and other relevant issues], **EMBEDDED IN A RETURN**, where the issues are materially *intertwined* as they are here with the **RETURNS** in question.
- (4.) **WHETHER**, the 1/14/2022 the[*1st.SUBSTITUTE-Forms*], or 1/31/2022, the[*2d.SUBSTITUTE-Forms*], or 4/17/2023 the[*3d.SUBSTITUTE-Forms*] **RETURN CLAIMS** satisfied the **RULE** of *Zellerbach Paper Co. v. Helvering*,293U.S.172,180(1934), or *Zellerbach* test as expanded by *Germantown Trust Co. v. Commissioner*,309U.S.304,305(1940).

NOTE

Zellerbach test held or explained, in essence, that a document qualifies as a return, where it satisfied the following criteria:

- (1) it must purport "*to be a return*" Id. at180;
- (2) it must be "*sworn to as such*" Id., or executed under **PENALTY OF PERJURY**;
- (3) it must represent an "*evinces an honest and genuine endeavor*[[**REASONABLE ATTEMPT**]] *to satisfy the law*" Id.

Such *third prong* was explained by *Germantown* where it noted:

(A.)that in essence such *endeavor* is met or **satisfied where** document in question **contain sufficient data** from which an EXTORTED (common secular propaganda termed as:"tax") *LIABILITY* could be computed and assessed.; or

(B.)that where the document contained or meaning it "[...] *accurately set forth the gross income, the deductions, and the net income, — in short all information necessary to the calculation of any tax which might be due, —* [...]" *Germantown*, 309 U.S. at 305.

- (5.) **WHETHER**, the [1st.SUBSTITUTE-Forms], or the [2d.SUBSTITUTE-Forms], or the [3d.SUBSTITUTE-Forms] each as RETURN CLAIMS TRIGGERED the 3 year statute of limitation (7/15/2023 or technically 7/17/2023) to apply here.
- (6.) **WHETHER**, the *substantial burden* test was satisfied by Plaintiffs in this case, AND the [Challenged *INFERIOR-Fed.'laws'*] cannot survive the *strict scrutiny* standard here, AND as a matter of law the [Challenged *INFERIOR-Fed.'laws'*] (including 28 U.S.C. §§ 2071, 2072; §§ 1915, 1914; 1913, 1911; §§ 1917 through 1921; § 1923; § 1932; et seq., "Federal Rules of Appellate Procedure" including Rule 3, Rule 24, et seq., or LR 4.4, LR 5.1(e); those codified in U.S. Code or *implementation thereof* that operate to COMPEL DISCLOSURES or BECOME COMPLICIT IN AIDING the [OBJECTIONAL-Data-Collection], or REPORTING OR FURNISHING ANY [SSN, or DOB, or other *statistical* information] or other the [OBJECTIONAL-ID-Mark], involving them¹¹ or qualified dependents in connection with filing meritorious actions in this district *bench*, or filing [DEMAND/CLAIM FOR REFUNDS with IRS, or "administrative claims," with the *Treasury Secretary simultaneously* embedded in RETURNS] or documents that satisfy *Zellerbach* test) are **UNLAWFUL under RFRA, OR are UNCONSTITUTIONAL as applied to Plaintiffs under the First Amendment.**
- (7.) **WHETHER**, the *access to* the applicable federal or "state" *benches* component of this case falls squarely within the RULES of *Boddie*, (require fee waiver), *Lane* ("duty to provide counsel"), *Hialeah* (secular hardship exception *must be extend* to cases of religious hardship) and *Roman* (failure to *extend* violates *neutrality to religion* and triggers strict scrutiny) just to cite a few.
- (8.) **WHETHER**, the **procedures** in place for DENYING ACCESS TO numerous BENEFITS which Plaintiffs qualify for based on *nonfrivolous* grounds, (including *access to* the applicable federal or "state" *benches* and their mechanism for dispute resolution, in light that such agencies hold *monopolization of the means for legally* resolving legal issues as those here in question.), implicating here RIGHTS of CONSTITUTIONAL dimension, OPERATE TO **PUNISH** Plaintiffs protected speech, here termed as "[REFUSAL TO SPEAK]", taking the form of Plaintiffs refusal to BECOME COMPLICIT IN THE FACILITATING OF the [OBJECTIONAL-Data-Collection] or other the [OBJECTIONAL-ID-Mark], generally used for *statistical* purposes involving them¹¹, OR SUCH other THINGS incompatible with TORAH (Hebrew-Bible) and Plaintiffs conscience.

- (9.) WHETHER, the Religious Freedom Restoration Act of 1993(RFRA),107Stat.1488, 42U.S.C.§2000bb et seq., MAKE IT UNLAWFUL for the *United*. or its “judiciary” or its agencies (as enforcer of the[Challenged *INFERIOR-Fed. 'laws'*], rules or ____, or *implementation thereof*) to demand or otherwise COERCE Plaintiffs either prepay FEES or make challenged disclosures, or other acts which violate and SUBSTANTIALLY CONFLICT with the sincerely held religious beliefs of Plaintiffs.

JURISDICTION & VENUE

6. Jurisdiction in the federal district, over the *above-entitled-civil*-action, is proper under 28U.S.C.§1331 (federal question) because this civil action arises under the Constitution and laws of the U.S. (including Religious Freedom Restoration Act (hereafter “RFRA”), 42U.S.C.§2000bb-1(c) and other federal law). Additional source can be found 26U.S.C.§7422(a);

7. Plaintiff INCORPORATES ALL APPLICABLE FACTS OR CONTENT IN ¶5 AS IF FULLY SETFORTH HEREIN and any other paragraph in this complaint as necessary. And points out that Plaintiff under RFRA seeks PROSPECTIVE DECLARATORY and ONLY APPROPRIATE RELIEF to prevent ongoing or future infringements of federally protected rights. In fact, NO monetary, NOR improper relief from either *United* or any of its agencies(IRS) has been sought at all. It is to be noted that several benches held that *United* WAIVED ITS IMMUNITY FROM SUIT

“[[...]] **RFRA waives sovereign immunity for Plaintiffs' RFRA claim**[[...]]” *Bear Creek Bible Church v. EEOC*, 4:18-cv-00824-O, __F.Supp.3d__ (ND.Tex.2021). Also see *Anibowei v. Sessions*, 3:16-cv-3495-D, __F.Supp.3d__ (ND.Tex.2018).

“[[...]] **RFRA is a statute in which Congress has unequivocally waived sovereign immunity for the United States.** 42 U.S.C. §§ 2000bb-1 & 2.” *Crocker v. Durkin*, 159 F.Supp.2d 1258, 1269 (D.Kan.2001) *aff'd*, 53 F.App'x 503 (10th Cir.2002).

“[[...]] **The United States waived sovereign immunity for taxpayers to sue for a refund of income taxes under 26 U.S.C. § 7422.** [[...]] See *Amen Ra v. United States*, 789 F. App'x 555, 556 (2020); *Goldberg v. United States*, 881 F.3d 529, 532 (2018).” *Fulham v. United States*, Case No. 20-cv-5871 (ND Ill. 2021). Also see *PALA, Inc. Employees Profit Sharing Plan Trust Agreement v. U.S.*, 234 F.3d 873, 877 (5th Cir. 2000); *Kaffenberger v. United States*, 314 F.3d 944, 950 (8th Cir. 2003) (noted *United* WAIVED ITS IMMUNITY FROM SUIT involving recovery of overpayment, and cited 26 U.S.C. § 7422(a), affirming refund order based on informal claims. *Id.* 314 F.3d at 961); *Renner v. U.S.*, No. 1:20-cv-495, (SD Ohio 2022)

8. Plaintiffs have no other remedy for the IRS's constitutional or statutory VIOLATIONS, the Anti-Injunction Act does not bar her suit even if it otherwise would apply. See *South Carolina v. Regan*, 465 U.S. 367, 378 (1984) (“*In sum, the [[Anti-Injunction]] Act's purpose and the circumstances of its enactment*

indicate that Congress did not intend the Act to apply to actions brought by aggrieved parties for whom it has not provided an alternative remedy."). Furthermore, it is clear here that if the IRS determines that Plaintiffs have NO additional EXTORTED liability (popular *propaganda* term "tax liability"), additional administrative processes are unavailable to challenge the IRS's actions. See 26U.S.C. §§6213, 7422. All administrative processes involving 2019 through 2022 years have been exhausted and the administrative processes so far has been *an exercise of futility* ongoingly SUBSTANTIALLY BURDEN ON FREE EXERCISE of Plaintiffs. Therefore, Plaintiffs demonstrated that she lacks an adequate remedy for the violations he claims in this suit.

9. Venue is proper in this federal district pursuant to 28U.S.C. §1391(b)(2), because a substantial part of the events giving rise to this action (the claims asserted herein) occurred in this federal district, or a substantial part of property that is the subject of the action is situated

PARTIES

Plaintiffs

10. *At all relevant times hereto*, Plaintiff _[[*]]_ the undersign (hereafter "the[UNDERSIGN]" or "[**¶**]") is wife of her HUSBAND _[[*]]_ (hereafter "the[HUSBAND]") and mother of their minor son (hereafter "the[SON]") collectively referred as "Plaintiffs".

11. Each of the Plaintiffs is an "individual" a natural, live RELIGIOUS PERSON—[with no criminal record], with good reputation— and member of exclusive religious association a bona fide organized religion, who happens to meet the definition for "person" within the meaning of RFRA and First Amendment or default meaning in "[...]the Dictionary Act, "the wor[d] '**person**' ... **include[s]** [...] , associations, [...], as well as **individuals**."'" Hobby Lobby, 134s.ct. at2768.(cited 1U.S.C.§1).

12. Plaintiff the[UNDERSIGN] has standing to pursue her own claims for they fall comfortably within the exception in the THIRD PARTY STANDING doctrine. For instance, she has direct and

personal interest in vindicating her own individual religious-liberty, speech and other fundamental rights, even though the rights of the[HUSBAND] and the[SON] collectively termed as “[Third-Party]” and others (including the[Other-Addressees]) are also at stake. Also Plaintiff the[UNDERSIGN] has a close relation to the [Third-Party] and there is a substantial hindrance to the [Third-Party]'s ability to protect their own interests, based in part on their Free Exercise.

For example, including authoritative religious doctrinal prohibition forbidding the [Third-Party], in general, from directly participating in any *corrupt system* (including the *secular* “judiciary” which is grave disrepute) where such participation is believed to potentially hinder or burden their protected religious exercise (including observance of any Mitzvoth including the Divine duties to *remain anonymous* from corrupt, or simply not violate the TORAH, (the Word of G-D inscribed by Moshe the servant of G-D the highest human prophet ever), or such essential provisions thereof cited below. For religious adherents to “[...] **abstain** [[from]] **doing** [[or furthering any]] **abominable statute** [[or custom or thing inconsistent with TORAH....]]” וִיקָרָא –Lv. 18:30, (*secular-citation*) (emphasis added.) (TORAH injunction, here is a paraphrased translation hopefully to ease reading), among numerous other Mitzvoth, just to mention a few.

13. the[UNDERSIGN] believes she is or qualifies as a MASTER of Texas (general *propaganda* term “citizen of Texas”), OR a Texas resident temporarily *traveling out-of-state* to perform religious activities, and she holds valid *texas driver's license, vehicle plates, et seq.*) she is the litigant *in the above entitled action*, who just like the[HUSBAND], the[UNDERSIGN] (obviously aside from being a woman)also happens to be:

- (1.) a RELIGIOUS adherent, law-abiding person—[with no criminal record], with good reputation— with no ties to any unlawful organization of any kind.; a young competent adult, who has attained the legal majority of age (and recalls sojourning over 18 years on earth.), a [U.S.-passport holder], a [MASTER of USA] (common *secular propaganda* term is: “U.S. Citizen”), under no legal disability (whether it be mental illness or such other thing); and
- (2.) a —member of a bona fide organized religion— and the BELIEFS involving religion setforth in this verified complaint (hereafter “[COMP(Dkt#1)]” are sincerely held RELIGIOUS BELIEFS of Plaintiffs and the RELIGIOUS ACTIVITY in question also doubles as protected RELIGIOUS SPEECH beliefs;
- (3.) REQUIRED BY Plaintiffs FAITH and conscience, include a host of things for more detail or a glance thereof see below ¶¶13(4), and 35, 36, 37, 38, 39, 40, 41 et seq.;
- (4.) REQUIRED BY Plaintiffs FAITH and conscience, Plaintiffs honestly held religious beliefs, under the current circumstances:
 - (A.) TO use the pseudonymous of “the[UNDERSIGN]” or such other title which preserves her anonymity from public; and

- (B.) **TO redact**, for the time being, both her [Legal-NAME] (illustrated in Hebrew-Script CONTENT), and her former name _____ [**each is *redacted* herein due to RELIGIOUS hardship situation, *security concerns*, and other compelling reasons, thus it may be disclose *only* provided that the[UNDERSIGN] or Plaintiffs first obtains suitable reassurance and relief by the competent bench (so called “*court*”) in question.**];
- (C.) **TO NOT WAIVE any of Plaintiffs RIGHTS, EVEN THOSE PROTECTED UNDER THE CONSTITUTION OR any other *secular* laws or *implementation*, or interpretation thereof.** See **RIGHT TO REMAIN ANONYMOUS, RIGHT TO SPEAK ANONYMOUSLY**, Watchtower Bible & Tract Soc. of NY, Inc. v. Village of Stratton, 536 U.S. 150, 166, 167, 180 n.14 (2002). (invalidated ordinance *in part on the basis of overbreadth*, for violating the —right to remain anonymous— in distributing pamphlets, by failing to exempt [objectors] from force disclosure of their personal information, in municipal’s application filed in the clerk’s office, which, generally was *available for public inspection*.) (recognized that the **registration provision** involving force disclosure of personal information, is a form of **substantial burden** on their exercise of religion, or their right to speak anonymously. *Id.* at 180 n.14.), **RIGHT TO [[FILE]] ANONYMOUS WORK**, McIntyre v. Ohio Elections Comm’n, 514 U.S. 334, 341-42 (1995). (“author [[...]] interest in having **anonymous works** enter the marketplace of ideas unquestionably **outweighs any public interest in requiring disclosure as a condition of entry**.”) Accordingly, an author’s decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.”) *Id.*), **AMONG NUMEROUS HOST OF OTHER FUNDAMENTAL RIGHTS.**

[Defendants]

14. At all relevant times hereto, the designated federal defendants (hereafter “[CORRUPT-Town-Defendants]”), include the following public SERVANTS (and their pertinent lawful successors):

- (1.) **UNITED** states of America, (hereafter “United”) sued as party who substituted the IRS as defendant for *Refund Claim* action involving overpayment brought in district bench; **ALSO**, for *judicial economy, extension or modification of existing law*, [to the extent the “*executive*” and “*judicial*” branches are tentacles of *United*, AND RFRA, 42 U.S.C. § 2000bb-2.(1), allows United to be sued directly instead of a hole alphabet soup of its agencies. See Crocker v. Durkin, 159 F.Supp. 2d 1258, 1269 (D.Kan.2001) *aff’d*, 53 F.App’x 503 (10th Cir. 2002).]
- [*alternatively* only IF *United* is deemed *insufficient* and this bench requires the redundancy that also the *subordinates* of *United* those person mention in (1.1) through (1.2) be joined or added as defendants in RFRA action, where they are sued exclusively in their “*official*” capacity:]
- (2.) **DOUG O’DONNELL**, (hereafter “IRS” or “Doug”), purported “*commissioner* of IRS, sued in his “*official*” capacity *as to bound the agency he manages*, (1111 Constitution Ave., NW., Washington, D.C. 20224)
- (3.) **Internal Revenue Service**, (hereafter “IRS”)

FACTUAL BACKGROUND

15. Plaintiffs are law abiding RELIGIOUS ADHERENTS to a *minority* organized religion view, SEEKING by all lawful means vindication of their^[1] federally protected rights, including DECLARATION of the UNCONSTITUTIONALITY or unlawfulness of INFERIOR federal *laws* and *implementations thereof*, termed here as “the[Challenged INFERIOR-Fed. ‘laws’]”, which as applied to them^[1] substantially conflict with the core religious duties required by Plaintiffs faith, and they^[1] cannot comply with both.

16. Plaintiffs, seek also among several other things, REFUNDS FOR credits and for withheld payroll, which caused OVERPAYMENTS in excess of EXTORTION_(common secular propaganda termed as: “tax”) liabilities for the applicable years 2019 through 2021.

17. Plaintiff reserves the right to seek REFUNDS FOR credits and for withheld payroll, which caused OVERPAYMENTS in excess of EXTORTION_(common secular propaganda termed as: “tax”) liabilities for the applicable years 2022, when the six months (grace period) expires (expected date about 10/17/2023).

18. *Withholdings of earnings* generally are deemed “paid” for purposes of 26U.S.C. §6511(a) or refund purposes on the date the return is due of the following year. 26U.S.C. §6513(b)(1); 26C.F.R. §301.6513-1(b)(1); *Baral v. US*, 528 U.S. 431, 435 (2000); *Oropallo v. US*, 994 F.2d 25, 31 (1st Cir. 1993). Here, credits like the remittance of WITHHOLDING EXTORTION_(common secular propaganda termed as: “tax”) on wages by employer was deemed “paid” on or about:

- (a.) 7/15/2020 involving the 2019 calendar year. And \$6,539.56 were the payments in excess of EXTORTED_(common secular propaganda termed as: “tax”) liabilities.;
- (b.) 5/17/2021 involving the 2020 calendar year. And \$7,981.68 were the payments in excess of EXTORTED_(common secular propaganda termed as: “tax”) liabilities.;
- (c.) 4/18/2022 involving the 2021 calendar year. And \$14,973.06 were the payments in excess of EXTORTED_(common secular propaganda termed as: “tax”) liabilities.
- (d.) 4/17/2023 involving the 2022 calendar year. And \$8,096.00 were the payments in excess of EXTORTED_(common secular propaganda termed as: “tax”) liabilities.

19. IRS extended 3 months the *due date* of 4/15/2020 to 7/15/2020. Plaintiffs caused to file all the RETURNS in question timely on or before the due date.

20. On 1/31/2022, the[2d.SUBSTITUTE-Forms] (sent VIA CERTIFIED MAIL 70200640000174980226 with return receipt requested), was filed operating as a supplement or amendment of 2019, 2020 RETURN CLAIMS among other NOTIFICATION simultaneously EMBEDDED IN 2021 RETURN CLAIMS [caused do to OVERPAYMENTS IN EXCESS OF EXTORTION(*common-secular-propaganda*-termed-as: “tax”) LIABILITIES for the applicable years 2019 through 2021]

21. On 2/7/2022, USPS official business records show that IRS signed and received the CERTIFIED MAIL *return receipt* involving the[2d.SUBSTITUTE-Forms].

22. More than SIX MONTHS ELAPSED, since Plaintiffs FILED their ADMINISTRATIVE CLAIM for refund, and since the IRS REFUSES TO REFUND based solely on *impermissible* grounds.

For example, expiration of 6 months occurred as late as about 8/18/2022 computing since 4/18/2022(*IRS deadline date*) involving the[2d.SUBSTITUTE-Forms] (sent VIA CERTIFIED MAIL 70200640000174980226 with return receipt requested on 1/31/2022), involving the 2019, 2020 and 2021 RETURN claims component thereof.

23. the[2d.SUBSTITUTE-Forms] RETURN CLAIMS TRIGGERED the 3 year statute of limitation(7/15/2023 or technically 7/17/2023) to apply here.

See: the RULES of *Zellerbach*, *Germantown*, *Kales*, *Barnette*, *Maynard* and *Hobby Lobby*; *US v. Kales*, 314 U.S.186,192,194(1941); *C.I.R. v. Lundy*, 516 U.S.235,255,263n.2(1996). (THOMAS, joined by STEVENS, JJ., *dissenting*); *Weisbart v. US*, 222 F.3d93,98(2dCir.2000); *Harrison v. US*, No.19-cv-194-wmc.(USDc,WDWi2020); *C.F.R.26§301.6402-2(a)(1)*(noting exemption under 26U.S.C.§7422, allowing “[[...]]a civil action for refund may [[...]]be instituted [[if]]a claim has been filed within the properly applicable period of limitation.”); *C.F.R.26§301.6532-1(a)(1)*(noting exemption allowing suit after “expiration of 6 months from the date of the filing of the claim for credit or refund” Id.).

24. Here, NO IRS agent (district director, or a director of an IRS center, or an assistant regional commissioner, or other) sent ANY mailing by certified mail to Plaintiff involving a *notice of disallowance* of the part of the claim to which the suit or proceeding relates. And Plaintiffs sign NO waiver of the requirement that Plaintiffs be mailed a notice of disallowance.

25. The facts in the[1st.SUBSTITUTE-Forms] (about 39pages long); and the[2d.SUBSTITUTE-Forms] (about 21pages long); and the[3d.SUBSTITUTE-Forms] (about 6pages long) contain all of the information

necessary and SUFFICIENT TO PUT THE IRS ON NOTICE, as of about 2/7/2022 and thereafter, that Plaintiffs sought four CLAIMS for REFUND OF: (1.)\$6,539.56, involving the 2019 calendar year; (2.)\$7,981.68, involving the 2020 calendar year; (3.)\$14,973.06, involving the 2021 calendar year, (4.)\$8,096.00, involving the 2022 calendar year, each because such were OVERPAYMENTS IN EXCESS OF EXTORTED(*common secular propaganda* termed as: “tax”)liabilities caused due to excessive payroll withholding; AND THAT THE INFORMATION HELD BY IRS DESCRIBED THE REFUND SOUGHT WITH SUFFICIENT PARTICULARITY TO ALLOW IRS TO INVESTIGATE THE CLAIMS in question.

26. On 4/17/2023, the[UNDERSIGN] caused to mail the[3d.SUBSTITUTE-Forms](titled as “AFFIDAVITS in support of MULTIT DEMANDS FOR RELIGIOUS ACCOMMODATIONS under RFRA and First Amendment & DEMAND/CLAIM FOR REFUNDS filed with IRS, or “administrative claims,” with the Treasury Secretary simultaneously EMBEDDED IN RETURNS caused due to OVERPAYMENTS IN EXCESS OF EXTORTED(*common secular propaganda* termed as: “tax”)LLABILITIES for the applicable years 2019 through 2022”), TO DOnG (or *lawful successor*); IRS; YELLEN; Treasury and/or USA., at 1111 Constitution Ave., NW., Washington, D.C. 20224., **VIA CERTIFIED MAIL 70210950000133316632** with return receipt requested, the forgoing A LEGIBLE AND ACCURATE COPY of the[3d.SUBSTITUTE-Forms] deposited it in the US mail in an envelope, with proper postage prepaid, addressed to the agency, commissioner, purported “treasury secretary” or office with which the notice, return, claim, statement, or other document is required to be filed.

IRS’s Position NOT Substantially Justified

27. There was NO REASONABLE BASIS in both law and fact for IRS to FAIL TO PROCESS the[1st.SUBSTITUTE-Forms] or the[2d.SUBSTITUTE-Forms] within the time allowed by law.

28. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT aside from the inclusion of necessary religious messages required by her faith which were included in both the[1st.SUBSTITUTE-Forms] and the[2d.SUBSTITUTE-Forms], THOSE FORMS WERE SIMPLY

MIRROR IMAGES OF RELEVANT FINANCIAL CONTENT REQUIRED in the substitutes for returns completed by the IRS.

29. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT Plaintiffs SATISFIED the *substantial burden* test under both First Amendment and RFRA, 42 U.S.C. § 2000bb-1.(a),(b)., each *based on nonfrivolous grounds*, (See the[2d.SUBSTITUTE-Forms] (including therein ¶49(b).(2).(4)(*substantial burden*), ¶¶14,15,16,17,18,26, 28,29,41,42,43,46(same); ¶49(b).(3.)(*sincerely held*), ¶22(same); ¶¶23,24,25,33[religious DUTIES]; ¶49(b).(5.)(*applicability of RFR A*), ¶27(same); ¶49(b).(1.)(11.)(*made under penalty of perjury*); the[1st.SUBSTITUTE-Forms] (including therein ¶34 (b).(2).(4)(*substantial burden*), ¶¶19,21,22,23(same); ¶34(b).(3.)(*sincerely held*), ¶36(same); ¶37[religious DUTIES]; ¶34(b).(5.)(*applicability of RFR A*), ¶20(same); ¶34(b.) (1.),(11.)(*made under penalty of perjury*).).), which TRIGGER STRICT SCRUTINY stander to apply here.

30. For sack of argument, *even IF* 26USC§7430(c)(4)(B) may arguably require some type of “rational basis” stander on the recovery allowed under §7430(a)(*award of reasonable litigation costs*), still the challenged provisions in §7430(c)(4)(B) MUST FAIL here FOR: (1.)RFRA related *award of reasonable litigation costs* is based on 42U.S.C.§§1988, 2000bb-1(c)., and not dependent on IRC§7430(c)(4)(B) at all; (2.)the RELIGIOUS ACCOMMODATION COMMANDS of First Amendment and RFRA here SUPERSEDE the challenged provisions in §7430(c)(4)(B) and all other components of the[Challenged *INFERIOR-Fed. ‘laws’*].

31. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT Plaintiffs SATISFIED also *Zellerbach* test *based on nonfrivolous grounds*. The graph below, termed here as “[Z-Chart]”, sought to illustrate a side-by-side comparison between the three essential elements of *Zellerbach* test and some factual averments in the filings in question that ten to support such claims.

Z-Chart

Zellerbach test	the[2d.SUBSTITUTE-Forms]	the[1st.SUBSTITUTE-Forms]
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<p>(1) it must purport "to be a return" 293U.S. at180;</p>	<p>"[[...]]the 2d.SUBSTITUTE-Forms' DO PURPORT TO BE AMONG OTHER THINGS DEMAND/CLAIM FOR REFUNDS filed with IRS, or "administrative claims," with the Treasury Secretary simultaneously embedded in RETURNS each for the applicable years in question"</p> <p>¶49(b).(1).(A.) Id.</p>	<p>See ¶¶2,3,4,6,21,23,24,25,28,30,32,34 the[1st.SUBSTITUTE-Forms]</p> <p>"[[...]]NOTE the[SUBSTITUTE-Forms] PURPORT TO BE AMONG OTHER THINGS DEMAND/CLAIM FOR REFUNDS filed with IRS, or "administrative claims," with the Treasury Secretary simultaneously evented in RETURNS operate to EXHAUST ALL ADMINISTRATIVE REMEDIES, AND MITIGATE SUBSTANTIAL BURDEN ON FREE EXERCISE pursuant to RFRA and First Amendment (including the rule of Zellerbach, Germantown, Barnette, Maynard and Hobby Lobby)" p.16,¶28 Id</p> <p>"[[...]]the UNDERSIGN" reiterates that obviously ALL PERTINENT FACTS, or content IN ¶¶1through50, ARE INCORPORATED AS IF FULLY SET FORTH HEREIN. OBVIOUSLY THIS MEANS THAT ALL APPLICABLE TESTIMONY IN ¶¶5, 6, 20through27,28(2019yr),29,30(2020yr), 31,32(2021yr) INDEED: (A.)that the SUBSTITUTE-Forms' DO PURPORT TO BE AMONG OTHER THINGS DEMAND/CLAIM FOR REFUNDS filed with IRS, or "administrative claims," with the Treasury Secretary simultaneously evented in RETURNS each for the applicable years in question;" p.19,¶34.(b).(1).(A.) Id.</p>
<p>(2) it must be "sworn to as such" Id., or executed under PENALTY OF PERJURY;</p>	<p>"At all relevant-times-here-to, the UNDERSIGN" incorporate all pertinent facts, or content in ¶¶1through55, as if fully set forth herein. And the UNDERSIGN" under PENALTY OF PERJURY states:</p> <p>[[...]]TESTIFIES: [[...]]" ¶49 Id.</p> <p>"[[...]]even each answers relating to the applicable years in question here involving the 2d.SUBSTITUTE-Forms' HAVE BEEN EXECUTED UNDER PENALTY OF PERJURY BY OPERATION OF LAW[[...]]"</p> <p>¶49(b).(1).(B.) Id.</p> <p>"[[...]]that they¹ represents, believes and STATES UNDER PENALTY OF PERJURY under federal 'laws' that their¹ answers on this instrument they¹ believe to be accurate and correct. (28U.S.C. §1746; 18U.S.C. §1621.)."</p> <p>¶49(b).(11.) Id.</p>	<p>See Pp.19-21, ¶34.(b).(1),(11.) Id.</p>
<p>(3) it must represent an "evinces an honest and genuine endeavor[[REASONABLE ATTEMPT]] to satisfy the law" Id.</p>	<p>"[[...]]that the 2d.SUBSTITUTE-Forms', represent an HONEST AND REASONABLE ATTEMPT TO SATISFY THE LAW[[...]]"</p> <p>¶49(b).(1).(C.) Id.</p>	<p>See ALL APPLICABLE TESTIMONY IN ¶¶5, 6, 20through27,28(2019yr),29,30(2020yr), 31,32(2021yr) Id.</p>

Germantown, in essence, deemed the *third prong* satisfied where the document "[...] *accurately set forth the gross income, the deductions, and the net income*, — in short all information necessary to the calculation of any tax which might be due, — [...]" *Germantown*, 309U.S. at 305.

BECAUSE IT accurately SET FORTH the gross income, the deductions, and the net income, among other relevant factors containing sufficient data from which an EXTORTED (common secular propaganda termed as: "tax") LIABILITY could be computed and assessed

"the UNDERSIGN" INCORPORATE all pertinent facts, or content in the 1st SUBSTITUTE-Forms, including ¶¶ 20, 23, 24, 25, 26, 27, 28 (2019 yr), 29, 30 (2020 yr), 31, 32 (2021 yr) Id., therein, as if fully set forth herein. Those facts show in detail that both credits and withheld payroll, caused OVERPAYMENTS IN EXCESS OF EXTORTION (common secular propaganda termed as: "tax") LIABILITIES for the applicable years 2019 through 2021. NOTE the UNDERSIGN continue to DEMAND RETTING, IRS, Yellen, or any other applicable person: (1.) TO ISSUE A FULL REFUND TO the UNDERSIGN, IN THE SUM OF \$29,494.30 (\$6,539.56 for year 2019, \$7,981.68 for year 2020, and \$14,973.06 for year 2021); AND (2.) TO immediately or speedily as practical process and ISSUE both \$29,494.30 plus ANY INTEREST DUE ON THE REFUND TO the UNDERSIGN and do so for all VIA ELECTRONIC BANK DEPOSIT OR TRANSFER involving routing number *****019 and checking account number *****4782. ¶ 7 Id.

"The 2019 IRS form has chronological preprinted numerical figures (hereafter "1040/IRSline#..." or "SCHEDULE 1/IRSline#..." or "SCHEDULE D/IRSline#..." or "8949/IRSline#..." or "8889/IRSline#..." or "1040X/IRSline#..."), those are followed by numbers which in between parenthesis, here denote the sum that is likely subject to EXTORTION (common secular propaganda termed as: "tax") computation, while the ones in brackets and underlined denote the sum that is likely subject to CREDITS, or DEDUCTIONS, or REFUND OWED the UNDERSIGN under applicable law.

[...]
1040/IRSline#7b) (80,771 GROSS);
1040/IRSline#8a) SUBTRACT 34 adjustments to income;
1040/IRSline#9, 11a) SUBTRACT 24,400 standard deduction;
1040/IRSline#11b) the TOTAL AMOUNT subject to the EXTORTION (common secular propaganda termed as: "tax") computation is (\$6,337 NET);

1040/IRSline#16) the TOTAL sum subject to EXTORTION (common secular propaganda termed as: "tax") LIABILITY/THEFT was (\$6,372.44) for 2019.

1040/IRSline#17) SUBTRACT WITHHOLDINGS 12,912 from Federal income EXTORTION (common secular propaganda termed as: "tax") WITHHELD forms W-2 and 1099.
1040/IRSline#19) SUBTRACT the TOTAL EXTORTION (common secular propaganda termed as: "tax") PAYMENTS is \$12,912

1040/IRSline#20) TOTAL overpayments and REFUND OWED TO the UNDERSIGN IS \$6,539.56, THIS EVEN AFTER PAYMENT OF ALL APPLICABLE EXTORTION (common secular propaganda termed as: "tax") WAS MADE UNDER PROTEST.

1040/IRSline#21a,b,c,d) Plaintiffs#1 DEMAND FULL AND PROMPT REFUND MADE TO the UNDERSIGN for the total sum of \$6,539.56 for 2019, VIA ELECTRONIC BANK TRANSFERRED involving routing number *****019 and checking account number *****4782

[...]

=====

SUBSTITUTE OF FORM 1040X
(EXHAUSTING ALL ADMINISTRATIVE REMEDIES. No amendments at issue here.)

Income and Deductions

1040X/IRSline#1A,C.) adjusted GROSS 80,737.

1040X/IRSline#2A,C.) standard deduction 24,400.

1040X/IRSline#3,5A,C.) the TOTAL AMOUNT subject to the EXTORTION (common secular propaganda termed as: "tax") computation is (\$6,337 NET).

EXTORTION (common secular propaganda termed as: "tax") Liability

1040X/IRSline#6,8,11A,C.) the TOTAL AMOUNT subject to the EXTORTION (common secular propaganda termed as: "tax") Liability (\$6,372.44)

		<p>EXTORTION(common secular propaganda termed as:"tax")PAYMENTS 1040X/IRSline##12A.,C.,17C. Federal income EXTORTION (common secular propaganda termed as:"tax") WITHHELD \$12,912.00</p> <p>REFUND 1040X/IRSline##18C.,21C.,22C. the TOTAL overpayments and REFUND OWED TO the UNDERSIGN IS [\$6,539.56], THIS EVEN AFTER PAYMENT OF ALL APPLICABLE EXTORTION(common secular propaganda termed as:"tax")WAS MADE UNDER PROTEST.</p> <p>1040X/IRSline#21a,b,c,d Plaintiffs#1 DEMAND FULL AND PROMPT REFUND MADE TO the[UNDERSIGN] for the total sum of [\$6,539.56]for 2019, VIA ELECTRONIC BANK TRANSFERRED involving routing number *****019 and checking account number *****782</p> <p>the UNDERSIGN OWES NO BACK EXTORTION(common secular propaganda termed as:"tax"), OWES NO MONEY TO IRS. See 1040X IRSline#20 (\$0.00).</p> <p>Part 3 Explanation. why you are filing Form 1040-X. This document(the SUBSTITUTE-Forms) is a good faith effort to avoid unnecessary legal action and resolve these issues in an amicable way if possible. IN SUPPORT THEREOF the UNDERSIGN INCORPORATE all pertinent facts, or content in ¶¶1through50, (extra emphasis in¶¶5, 6, 20through27,28(2019yr),29,30(2020yr), 31,32(2021yr)) as if fully set forth herein.</p> <p>NOTE the SUBSTITUTE-Forms] PURPORT TO BE AMONG OTHER THINGS DEMAND/CLAIM FOR REFUNDS filed with IRS, or "administrative claims," with the Treasury Secretary simultaneously evented in RETURNS operate to EXHAUST ALL ADMINISTRATIVE REMEDIES, AND MITIGATE SUBSTANTIAL BURDEN ON FREE EXERCISE pursuant to RFRA and First Amendment (including the rule of Zellerbach, Germantown, Barnette, Maynard and Hobby Lobby)</p> <p>[[...]]” Pp11-13, ¶28 Id.</p>
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32. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT these facts are stronger than those from other factual scenarios in which benches have nevertheless found an *informal claim* to exist. See Penn Mut. Indemn. Co. v. Comm'r, 277 F.2d 16, 18-19 (3d Cir. 1960) (held that a PROTEST LETTER was an *informal claim* even where it was attached to a return arguing the constitutionality of the tax and refusing to pay the tax shown due on the return); Night Hawk Leasing Co. v. United States, 18 F. Supp. 938, 941 (Ct. Cl. 1937) (finding that notation on the back of a check stating "This check

is accepted as paid under protest pending final decision of the higher courts" was a valid informal claim)

33. IRS knew or REASONABLY SHOULD HAVE KNOWN: (1.) THAT Burwell v. Hobby Lobby Stores, Inc. 134s.ct.2751, 2779,2778,2775,(2014)., was an RFRA case where some of the challenged regulations were codified in IRC (26U.S.C.§§4980D, 4980H); and referred as a "tax", both in the IRC and in the opinion itself, i.e., "[[those plaintiffs....]] will be **taxed** \$100 per day for each affected individual. 26 U.S.C. § 4980D[[....]]" 134s.ct. at2775., YET when scrutinized, Hobby Lobby, affirmed the "[[....]] judgment of the Tenth Circuit in No. 13-354[[....]]" 134s.ct. at2784., including that such purported "tax" was a "penalty" and as such not bar under AIA.; (2.) THAT such tenth circuit, held and reads:

"[[....]] the **AIA does not apply to every lawsuit "tangentially related to taxes,"** Cohen v. United States, 650 F.3d 717, 727 (D.C.Cir.2011) (en banc), [[....]] so too does the **AIA not apply to any suit against the contraceptive-coverage requirement, even though it also may be enforced by the IRS.** The statutory scheme makes clear that **the tax at issue here is no more than a penalty** for violating regulations related to health care and employer-provided insurance, see, e.g., 42 U.S.C. § 300gg-22(b)(2)(C)(i) (calculating the maximum "penalty" that the Secretary of HHS can impose on non-compliant insurers in the same way that 26 U.S.C. § 4980D(b)(1) calculates the "tax" for non-compliant employers, namely "\$100 for each day for each individual with respect to which such a failure occurs"), and 1128*1128 the **AIA does not apply to "the exaction of a purely regulatory tax,"** Robertson v. United States, 582 F.2d 1126, 1127 (7th Cir.1978). [[....]]" Hobby Lobby Stores, Inc. v. Sebelius, 723F.3d1114,1127-28 (10th.Cir.2013)

34. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT Plaintiffs timely filed and prepaid all EXTORTED (common secular propaganda termed as: "tax") liabilities the involving the 2019, 2020, 2021, and 2022, calendar years in question AND even EXHAUST ALL ADMINISTRATIVE REMEDIES by first timely filings claims for refunds with the IRS pursuant to 26U.S.C.§7422, YET they continue to be DEPRIVED or denied the payment (CARES Act related advance refund stimulus payment in question (over \$4,000).) by the IRS.

35. because of 26 U.S.C.§6428(g)(1)(B), they have not received the impact payment to which they and their children are otherwise entitled

36. an identical **6428B**

2020(\$1,200 per adult)
2021(\$600 per person)
2021(\$1,400 per person) \$2,800

[1040X/IRSline##15A.,C.] Refundable credits

[\$1,447.00]

37. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT *Hobby Lobby*, is controlling

here, because in all essential ways its identical, For example:

	<i>Hobby Lobby</i>	Present RFRA action	Differences making relief more compelling here
<u>RFRA1st.Prong</u> <i>the believes in question are both RELIGIOUS and SINCERELY HELD?</i>	YES, In essence, for them not become complicit with sin. (There involved the POTENTIAL derivative assistance with "destruction of embryo" by purportedly willing parties)	YES, In essence, here NOT become complicit with GRAVE SINS. (Here, in writing, in the challenged IRS forms, under oath —REJECTING G-D, their faith and conscience — TANTAMOUNT to commission of the GRAVE SINS of IDOLATRY among a VIOLATION of a host of TORAH (Hebrew-Bible) negative Mitzvot involving: ויקרא — <u>Lv.18.30</u> (forbid adherent to aid or do or further any abominable statute or custom or thing); שמות — <u>Ex.23.1</u> (forbid adherent to allow even the appearance of aiding or furthering any of the corrupt regime's false propaganda or any of the challenged APPROVED MESSAGES of the [SLAVES] (be so called "persons"); דברים — <u>Dt.17.15</u> (forbid adherent to allow even the appearance of submission to secular corrupt power or kingship.); ויקרא — <u>Lv.25.42</u> (forbid adherent to allow even the appearance of submission or servitude/slavery to any secular corrupt regime); et seq., just to cite a few.	The Hobby Lobby plaintiffs harm arose out of speculative acts to be performed by third parties (their employees). CONTRAST it here, with Plaintiffs ongoing irreparable harm arises out of actual or imminent, concrete, particularized, nonhypothetical, direct and indirect FORCED performance of IDOLATRY taking the form of — REJECTING G-D and their faith — BY United, or IRS ENFORCING the [personal and family detail statistical data "disclosures"], AND confession of PAGAN belief provisions in the [Challenged INFERIOR-Fed. 'laws'], where such "disclosures" or "affirmation of beliefs" ARE UNNECESSARY here for computing or the ASSESSING the EXTORTED (common secular propaganda as: "tax") LIABILITY involving the years in question.
met the definition for "person" within the meaning of RFRA	YES. See: 134s.ct. at 2768. (cited 1 U.S.C. §1)	YES. See	
2nd.RFRA Element		COMPELLING Plaintiff to "chose" between EVILS, all leading to violate both her conscience and the	

What was the SUBSTANTIAL BURDEN?		<p>requirements of her faith. For instance, BY requiring her: (1.)<u>EITHER</u> to SELF-IDENTITY with a <i>christian</i> NAME, which she believes operates as multiple SINS including to reject her HEBREW NAME (WRITTEN IN Hebrew Scrip CONTENT based on religious grounds.), <u>OR</u> (2.)FORGO the BENEFIT OF seeking meritorious refund claim, OR such <i>administrative</i> REDRESS OF GRIEVANCES</p> <p>ALSO, for example, BY requiring her: (1.)TO <i>PAY the filing fee</i>; or (2.)TO <i>participate in an exercise of futility</i> and furnish or DISCLOSE <i>detailed information about her family status, employment income, other assets (including other income, cash, and property) and debt obligations</i> and other information in an IFP; or (3.)FORGO <i>prosecution of her meritorious cases</i> and have those dismissed, which either scenario, she sincerely beliefs <i>still</i> each is violative of her conscience and the requirements of her faith.</p>	
some <i>challenged</i> regulations are <i>codified</i> in IRC and also can be <i>enforced</i> by the IRS, yet NONE trigger AIA here.	26U.S.C. §§4980D, 4980H (where termed as "taxes" though such were "punishment")		

Count 1 (IRC§7422 RECOVERY of OVERPAYMENT Action *(involving the 2019 calendar year .)*)

39. Generally, EXTORTION_(common secular propaganda termed as: "tax") *liabilities* for the applicable years 2019, would be due on 4/15/2020, however, IRS extended 3 months the *due date* from 4/15/2020 to 7/15/2020.

40. Plaintiffs caused to file all the RETURNS in question timely on or before the due date. More detail can be found in the[1st.SUBSTITUTE-Forms](about 39pages long) VIA CERTIFIED MAIL 70203160000169165614 *with return receipt requested.*

41. Withheld payroll or employer automatic wage withholding caused \$6,539.56 OVERPAYMENTS in excess of EXTORTION_(common secular propaganda termed as: "tax") *liabilities* for the applicable years 2019, regarding Plaintiffs.

42. On 1/31/2022, Plaintiffs FILED their ADMINISTRATIVE CLAIM for refund with the applicable agencies, by way of the[2d.SUBSTITUTE-Forms] sent VIA CERTIFIED MAIL 70200640000174980226 *with return receipt requested.*

43. On 2/7/2022, USPS official business records show that IRS signed and received the CERTIFIED MAIL *return receipt* involving the[2d.SUBSTITUTE-Forms].

44. the[2d.SUBSTITUTE-Forms] (about 21pages long), contain all of the information necessary and SUFFICIENT TO PUT THE IRS ON NOTICE, as of about 2/7/2022 and thereafter, that Plaintiffs sought four CLAIMS for REFUND OF: \$6,539.56, because such OVERPAYMENTS IN EXCESS OF EXTORTED_(common secular propaganda termed as: "tax") *liabilities*, caused due to excessive payroll withholding; AND THAT THE INFORMATION HELD BY IRS DESCRIBED THE REFUND SOUGHT WITH SUFFICIENT PARTICULARITY TO ALLOW IRS TO INVESTIGATE THE CLAIMS in question.

45. IRS *impermissibly* REFUSED TO INVESTIGATE and issued NO refund due to Plaintiffs involving the refunds in question.

46. Involving *nonfrivolous* claims in question raised by Plaintiffs, IRS seems bent on capriciously and *impermissibly* REFUSING or FAILING to in *good faith, listen or read and understand what* was filed or sent and *is properly before it*, UNCONSTITUTIONALLY forecloses Plaintiffs RIGHT TO BE HEARD the merits in question in a meaningful way by the agency(IRS)

47. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT agency *investigation* on the merits IS IMPOSSIBLE were as here CORRUPT IRS REFUSES or FAILS to uphold *its* NONDISCRETIONARY DUTIES (hereafter “[DUTIES-TO-HEAR]”) *to, in good faith, listen or read and understand what* was filed or sent and *is properly before it*, in the first instance.

48. IRS knew or REASONABLY SHOULD HAVE KNOWN THAT merely *kicking the can* (hereafter “[Kicking-The-Can]”) to the benches, CANNOT-satisfy IRS duties under the petition clause of the First Amendment. See

“[[...]] ***the right to petition extends to all departments of the Government*** The right of access to the courts is indeed but one aspect of the right of petition. See *Johnson v. Avery*, 393 U. S. 483, 485; *Ex parte Hull*, 312 U. S. 546, 549. [[...]]” *California Motor Transp. Co. v. Trucking Unlimited*, 404 U.S. 508, 510 (1972)

49. If CORRUPT IRS is allowed to disregard the [DUTIES-TO-HEAR] and is not prevented from [Kicking-The-Can] (not due to a *bonify error* but simply for *capriciously* substantially burdening Plaintiffs’ Free Exercise), THEN right to petition to the agency EFFECTIVELY WOULD BE *ILLUSORILY*, for religious people, and the RULE of *California Motor* would be turn on its head.

50. CORRUPT IRS is a mere agency of *United*, a Public SERVANT agency, who has a wide-spread ANTI-SAME TIC custom or practice *with the force of law* enforced against religious people (like Plaintiffs) whose sincerely religious beliefs prohibit them from using many of IRS forms, YET PROVIDE ALL RELEVANT INFORMATION including such documentation signed under

penalty of perjury which *accurately SET FORTH the gross income, the deductions, and the net income*, among other relevant factors **containing sufficient data** from which an EXTORTED (common secular propaganda termed as: "tax") **LLABILITY** could be computed and assessed.

51. the[2d.SUBSTITUTE-Forms] RETURN CLAIMS TRIGGERED the 3 year statute of limitation(7/15/2023 or technically 7/17/2023) to apply here.

52. 7/15/2023 fell on a weekend (on Shabbat) and 7/17/2023 was the next available date.

53. Plaintiff timely filed on 7/17/2023

54. Plaintiffs SATISFIED also *Zellerbach test based on nonfrivolous grounds*. Plaintiff INCORPORATES ALL APPLICABLE FACTS OR CONTENT IN ¶29(including the[Z-Chart]), ¶¶30-34AND in the[1stSUBSTITUTE-Forms](sent 1.14.2022 VIA CERTIFIED MAIL 70203160000169165614), including ¶¶20,23,24,25,26, 27,28(2019yr),29,30(2020yr),31,32(2021yr) therein Id., AND the[2d.SUBSTITUTE-Forms](sent 1.31.2022 VIA CERTIFIED MAIL 70200640000174980226), including ¶¶6(Religious Disclosure), 8(joint STANDARD DEDUCTION), 9(address and names), 10("SSN" termed there as "[German NAZI-like tracking]"),11,12., AS IF FULLY SETFORTH HEREIN and any other paragraph in this complaint as necessary.

55. Plaintiffs suffer damages AS APPROXIMATE CAUSE or result of a agencies's FAILURE TO COMPLY with the applicable provisions of the Religious Freedom Restoration Act of 1993 ("RFRA"), (Pub.L.No.103-141,107Stat.1488, codified as 42U.S.C. §§2000bb et seq).

56. **WHEREFORE**, Plaintiff moves this bench enter an order or a judgment in favor of Plaintiff to the furthest extent law may allow, for all applicable relief, including:

(1.) Declare that:

(a.) the[CHALLENGED-Fed- "laws"], including

—C.F.R.26§301.6402-3(a)(1)(requires use of 1040X); C.F.R.26§301.6402-2(a)(2)(similar);
26U.S.C. §6011(a)(requires to furnish "*information required by such forms or regulations*")
 Id.); §6061(a)(requires to *sign IRS forms*);

§6611(g)(1)(2)(A)(B)(i)(ii)(conditions benefit upon become complicit in aiding the[*OBJECTIONAL-Data-Collection*], or furnishing SSN, or other information that like the[*OBJECTIONAL-ID-Marks*] involving *minor infant* prohibited by both the conscience and faith of Plaintiffs);

§24(e)(1)(2), 24(h)(7)(similar); §32(c)(1)(E), (F); 32(c)(3)(D), §32(c)(3)(D)(i)(similar);

§6428B(e)(2)(A)(C) (D)(i) (similar); §6428B(g)(3)(7)(similar, or the[*OBJECTIONAL-Data-Collection*]), just to name a few, —

where such *statistical data* REGULARLY laundered to OPM and eventually to the *US Census Bureau* USED FOR STATISTICAL PURPOSES by a web of regulations] and other components the[Challenged *INFERIOR-Fed.'laws'*]; and

the[*Procedural-OBSTACLES*]; the FEE REQUIREMENTS thereof like: §1914(district fee), §1920(clerk, et seq. fees), §1921(marshals fees), §1920(Multidistrict Litigation fees), §1913(circuit fee), §1917(marshals fees), §1911(s.ct. fee), Rule 4(c)(1).F.R.C.P.(furnish copies), Rule 4(i)(1)(A)(i),(B),(C)(2). (REDUNDANT *furnishing of copies*(where service to AG should suffice).), Rule 5.2(f).(furnish unredacted copies), AND another host of *LOCAL-RULES* or standing or other orders, or *implementation thereof* AS APPLIED IS VIOLATIVE Plaintiffs RIGHTS under RFRA and federal Constitution including the First and Fifth Amendments;

- (b.) Plaintiff SATISFIED the *substantial burden test* and other requirements which TRIGGER application of STRICT SCRUTINY standard on the[*CHALLENGED-Fed-'laws'*], and the *appropriate relief* provision under both First Amendment and RFRA here.
- (c.) the[*CHALLENGED-Fed-'laws'*], as enforced against Plaintiff, or such *implementation thereof* operates to unlawfully operate to "SUBSTANTIALLY BURDEN" Plaintiff's EXERCISE OF RELIGION within the meaning of RFRA, 42 U.S.C. §2000bb-1(a)., see *Hobby Lobby*, 134 S.Ct. at 2775, 2779., and First Amendment *jurisprudence*;
- (d.) this is an appropriate case, where the *appropriate relief* provision RFRA §2000bb-1.(c)., here **SUPERSEDE** [28 U.S.C. §§1914, 1915] and other components of the[*CHALLENGED-Fed-'laws'*]'s **commands** [for prepayment of fees and/or disclosures] as applied to Plaintiffs;
- (e.) Plaintiff like Plaintiffs ARE ENTITLED TO WAIVER OF FEES, DISCLOSURES AND the *procedural-obstacles*, because both Plaintiffs underlying action and this access to benches action is *nonfrivolous* and the *appropriate relief* provision RFRA §2000bb-1.(c) REQUIRE IT;
- (f.) such provision in the[*CHALLENGED-Fed-'laws'*] like some components thereof, including for instance: **(1.)** §1915(a)(1) operates to EXEMPT FEE and security REQUIREMENTS (including one or more of following statutes: §1914(district fee), §1920(clerk, et seq. fees), §1921(marshals fees), §1920(Multidistrict

Litigation fees), §1913(*circuit fee*), §1917(*marshals fees*), §1911(*s.ct. fee*), et seq.); and (2.)§1915(e)(1)allow APPOINTMENT OF COUNSEL in civil cases analogue to the one here, however, exclusively for “*SECULAR*” hardship reasons alone., §1915, FAILS TO EXTEND such systems of exceptions and benefits TO cases of RELIGIOUS HARDSHIP cases at all, thus, “[...]”*violate "the minimum requirement of neutrality" to religion. Church of [...], Inc. v. Hialeah, 508 U.S. 520, 533 (1993).[...]” Roman Catholic Diocese of Brooklyn v. Cuomo*, (“*Roman*”) 41s.ct.63,67 (2020)(per curiam). (emphasis added.);

- (g.) such provisions in the[CHALLENGED-Fed-“laws”] like§1915 *cannot be viewed as neutral because they single out* [[Plaintiffs who are religious adherents opposed to fee, disclosure, self-representation and other requirements....]] *for* [...]”*disparate treatment* [[see §1915 and the implementation thereof simply judges religious reasons for [fee, disclosure, self-representation and other requirements WAIVERS] to be of lesser import than nonreligious reasons]] *Because the challenged restrictions are not "neutral" and of "general applicability," they must satisfy "strict scrutiny," and this means that they must be "narrowly tailored" to serve a "compelling" state interest. Church of [...], 508 U.S., at 546.[...]” Roman*41s.ct. at67.(emphasis added.);
 - (h.) Plaintiff like Plaintiffs ARE ENTITLED TO APPOINTMENT OF COUNSEL because Plaintiffs underlying action and this access to benches action is *nonfrivolous*, also presents *exceptional circumstances*(see¶¶33-36), and the *appropriate relief* provision **RFRA**§2000bb-1.(c) REQUIRE IT, as do the *neutrality to religion* doctrine or rule of *Hialeah* and *Roman* REQUIRE IT;
 - (i.) §1915 or *implementation thereof* shall be extended to cover Plaintiffs RELIGIOUS HARDSHIP, thus APPOINTMENT OF COUNSEL and WAIVE of all bench imposed FEES *associated with the commencement and full prosecution of this action*, is granted;
 - (j.) the[CHALLENGED-Fed-“laws”] like the[Procedural-OBSTACLES], §1914(*district fee*), §1920(*clerk, et seq. fees*), §1921(*marshals fees*), §1920(*Multidistrict Litigation fees*), §1913(*circuit fee*), §1917(*marshals fees*), §1911(*s.ct. fee*), Rule 4(c)(1).F.R.C.P.(furnish copies), Rule 4(i)(1)(A)(i).(B).(C)(2). (REDUNDANT *furnishing of copies*(where service to AG should suffice).), Rule5.2(f).(furnish unredacted copies), Rule7(b)(2).(miscellaneous and form), et seq., or *implementation thereof* AS APPLIED ARE UNCONSTITUTIONAL, or NULL AND VOID.
- (2.) APPOINT COUNSEL and WAIVE ANY FILING FEES or other fees *associated with the commencement and full prosecution of this action*, and SEAL the RECORD from the public;

- (3.) Award reasonable attorney's fees, together with cost and disbursements; and
- (4.) For all appropriate relief to the maximum degree that the law may allow (whether it be EQUITABLE, or otherwise); and
- (5.) For such other and further relief as this bench may deem just or proper.

Count 2 (*IRC* § 7422 RECOVERY of OVERPAYMENT Action (*involving* the 2021 calendar year).)

57. Plaintiff INCORPORATES ALL APPLICABLE FACTS OR CONTENT IN ¶¶1-92 (including ¶56) AS IF FULLY SETFORTH HEREIN and any other paragraph in this complaint as necessary.

58. Withheld payroll or employer automatic wage withholding caused \$7,981.68 OVERPAYMENTS in excess of EXTORTION(*common secular propaganda* termed as: "*tax*")*liabilities* for the applicable years 2020, regarding Plaintiffs.

59. the[2d.SUBSTITUTE-Forms] (about 21pages long), contain all of the information necessary and SUFFICIENT TO PUT THE IRS ON NOTICE, as of about 2/7/2022 and thereafter, that Plaintiffs sought four CLAIMS for REFUND OF: \$7,981.68, because such OVERPAYMENTS IN EXCESS OF EXTORTED(*common secular propaganda* termed as: "*tax*")*liabilities*, caused due to excessive payroll withholding; AND THAT THE INFORMATION HELD BY IRS DESCRIBED THE REFUND SOUGHT WITH SUFFICIENT PARTICULARITY TO ALLOW IRS TO INVESTIGATE THE CLAIMS in question.

60. IRS *impermissibly* REFUSED TO INVESTIGATE and issued NO refund due to Plaintiffs involving the refunds in question.

Count 3 (IRC§7422 RECOVERY of OVERPAYMENT Action *(involving the 2022 calendar year).*)

61. Plaintiff INCORPORATES ALL APPLICABLE FACTS OR CONTENT IN ¶¶1-92 (including ¶56) AS IF FULLY SETFORTH HEREIN and any other paragraph in this complaint as necessary.

62. Withheld payroll or employer automatic wage withholding caused \$14,973.06 OVERPAYMENTS in excess of EXTORTION *(common secular propaganda termed as: "tax")liabilities* for the applicable years 2021, regarding Plaintiffs.

63. the[2d.SUBSTITUTE-Forms] (about 21pages long), contain all of the information necessary and SUFFICIENT TO PUT THE IRS ON NOTICE, as of about 2/7/2022 and thereafter, that Plaintiffs sought four CLAIMS for REFUND OF: \$14,973.06, because such OVERPAYMENTS IN EXCESS OF EXTORTED *(common secular propaganda termed as: "tax")liabilities*, caused due to excessive payroll withholding; AND THAT THE INFORMATION HELD BY IRS DESCRIBED THE REFUND SOUGHT WITH SUFFICIENT PARTICULARITY TO ALLOW IRS TO INVESTIGATE THE CLAIMS in question.

64. IRS *impermissibly* REFUSED TO INVESTIGATE and issued NO refund due to Plaintiffs involving the refunds in question.

Count 4 (RFRA§2000bb-1(c) Actions.)

A. APPLICABILITY OF RFRA

65. Factual scenario of Plaintiff SHOW the APPLICABILITY OF RFRA here, for all the[CHALLENGED-Fed-"laws"], the agency (IRS or other federal agency), or the federal clerk or *blackrobes* who enforce such INFERIOR *law* against her ARE SUBJECT TO RFRA, and how she satisfies all other essential factors, as discussed more fully below.

66. the[CHALLENGED-Fed-"laws"] are *mere* INFERIOR *law* (federal statutes or *implementation thereof*) SUBORDINATE TO First Amendment and RFRA§2000bb-3. the[CHALLENGED-Fed-

"laws"] fall squarely within the terms of: "[...] *Federal law, and the implementation of that law, whether statutory or otherwise, [...] subject to [RFRA....]*." within the meaning of RFRA§2000bb-3.(a),(b).

67. *At-all-times-relevant-herein*, to this date congress EXEMPT NO FEDERAL LAW (the[CHALLENGED-Fed-"laws"] or any other) and worse any *implementation thereof* FROM the RFRA religious accommodation REQUIREMENTS and DUTY TO APPLY the least restrictive means component of STRICT SCRUTINY standard, in cases where adherent satisfies the *substantial burden* test. 42U.S.C.§2000bb-1.(a),(b).; *Tanzin v. Tanvir*, 141s.ct.486,493(2020); *Holt v. Hobbs*, 135s.ct.853,860 (2015); *Gonzales v. OCentro*[...], 546U.S.418,436 (2006). Simply, **THERE IS NO DISPUTE, THAT** a competent, comprehensive, reasonable, detail, fair and careful review of **ALL APPLICABLE** text in each of the **FEDERAL STATUTES** (including 28U.S.C. §§1914, 1915 like the other relevant [CHALLENGED-Fed-"laws"]), or *implementation thereof* **IN QUESTION**, show that such INFERIOR laws ARE —COMPLETELY DEVOID— FROM ANY REFERENCE: (1.)EXPLICITLY EXCLUDING the application of "Chapter 21B-RELIGIOUS FREEDOM RESTORATION", or to 42 U.S.C. § 2000bb-3.(RFRA) in any form.; (2.)TO [RFRA or to Chapter 21B] **AT ALL**. *Hobby Lobby*, 134s.ct. at 2775, 2806, n.30.

68. Plaintiff is an "individual" a live religious person and member of exclusive religious association, thus happen to meet the definition for "person" within the meaning of RFRA or default meaning in "[...]the Dictionary Act, 'the wor[d] `person' ... include[s] [...], associations, [...], as well as individuals.'" *Hobby Lobby*, 134s.ct. at 2768.(cites 1U.S.C.§1).

69. The above entitled action, fall squarely within the term of: "[...]judicial[...]] proceeding[...]]" within the meaning of RFRA§2000bb-1.(c).

70. Clearly, IRS is an agency of United, this federal bench is an agency of "judicial branch" and *blackrobes* in question and to some extent the federal clerk are agents of such agency, and are deem "acting under the color of law" for RFRA purposes, and IRS personal, like both federal clerk and *blackrobes* fall squarely within the term of so-call: "Government" within the meaning of RFRA§2000bb-2.(1).

71. the[RELIGIOUS-Activities] in question fall squarely within the term of "exercise of religion." RFRA§2000bb-2.(4) and RLUIPA. *Hobby Lobby* explained and reads:

"[...]RLUIPA amended **RFRA's definition** of the "exercise of religion." See § 2000bb-2(4) (importing RLUIPA definition). [...], Congress deleted the reference to the First Amendment and defined the "exercise of religion" to include "any exercise of religion, whether or not compelled by, or central to, a system of religious belief." § 2000cc-5(7)(A). And Congress mandated that this concept "be construed in favor of a broad protection of religious exercise, to the maximum extent permitted by the terms of this chapter and the Constitution." § 2000cc-3(g)." *Burwell v. Hobby Lobby Stores, Inc.*, 134s.ct.2751,2761-62(2014)

B. SATISFIES THE SUBSTANTIAL BURDEN TEST

72. For the convenience of the reader, under applicable law TO STATE A COGNIZABLE RFRA ACTION or defense, litigant must allege: (1.) the existence of *Free Exercise RIGHT* that she¹¹ *honestly hold* [or that the exercise, practice and BELIEFS in question involving those litigants are RELIGIOUS IN NATURE and are SINCERELY HELD by them]; and (2.) *deprivation of such right caused under the color of federal law* [or that one or more federal actor or *Challenged* federal law or *implementation thereof* in question operate to "substantially burden" such litigants' exercise of religion within the meaning of RFRA.] Hobby Lobby 134s.ct. at 2779,2778,2775.

73. Plaintiff is law abiding RELIGIOUS ADHERENT to a *minority* organized religion view, and the exercise, practice, rituals and BELIEFS (henceforth "[RELIGIOUS-Activities]") in question involving her¹¹, are First Amendment protected activity, RELIGIOUS IN NATURE and SINCERELY HELD by the Plaintiff, and the line drawn reflects her¹¹ honest RELIGIOUS convictions, which happen to be within the meaning of RFRA, First Amendment *jurisprudence*. Hobby Lobby, 134s.ct. at 2779. ALSO, the [SLAVES] (the-so-called: "Government") DO NOT DISPUTE THE SINCERITY of the Plaintiff's religious beliefs, NOR the fact that the [RELIGIOUS-Activities], are protected activities, which *obviously* —pose NO *plausible* substantial threat to public safety, peace or order— at all. AND, simply, NO pretextual assertion of a religious belief in order to obtain an exemption for financial reasons exists here.

74. Plaintiff **sincerely believes** the teachings of the [7] interpreting the TORAH (the word of G-D. Hebrew Bible) and that the core religious DUTIES required by her faith, PROHIBIT her¹¹, at no fault of her¹¹, FROM:

- (1.) BECOME COMPLICIT IN —*paying the filing or other FEES* or making the prescribed DISCLOSURE requirements in question, or *laboring for no adequate compensation* (merely for not being a member of this federal bar), or complying with the [Procedural-OBSTACLES]— EACH IS TANTAMOUNT TO THE GRAVE SINS of IDOLATRY, *elevating a dog to the level of king* or becoming a "slave" to the corrupt. See TORAH (Hebrew Bible) *secular-citations*: דברים – Dt.17:14,15; ויקרא – Lv.25:42; et seq.;
- (2.) BECOME COMPLICIT IN AIDING the [CHALLENGED-Fed-*"laws"*] or *implementations thereof*, OR

- (3.) BECOMING COMPLICIT IN THE FACILITATING OF *STATISTICAL DATA COLLECTION*, OR the[OBJECTIONAL-Data-Collection], OR TO IDENTIFY herself¹¹ with or PROVIDE, furnish or acquire SSN, or other the[OBJECTIONAL-ID-Marks], generally used for *statistical* purposes involving her¹¹, OR
- (4.) BECOME COMPLICIT IN USING TERMS OF HONOR for the *corrupt*, or even [CREATING THE APPEARANCE of submission to the *corrupt*] or addressing — public SERVANTS or *corrupt* institutions— with the titles of honor (like “court” or “judge” or “government” and alike.), because such is believed to be tantamount to the EVIL of idolatry or the SINS of becoming a slave in violation of the TORAH.
- (5.) BECOME COMPLICIT IN **WAIVING** any of Plaintiff or Plaintiffs’ **RIGHTS**, EVEN THOSE PROTECTED UNDER THE CONSTITUTION OR any other *secular* laws or *implementation*, or interpretation thereof. See RIGHT TO REMAIN ANONYMOUS, RIGHT TO SPEAK ANONYMOUSLY, *Watchtower Bible & Tract Soc. of NY, Inc. v. Village of Stratton*, 536 U.S. 150, 166, 167, 180 n.14 (2002). (invalidated ordinance in part on the basis of overbreadth, for violating the —right to remain anonymous— in distributing pamphlets, by failing to exempt [objectors] from force disclosure of their personal information, in municipal’s application filed in the clerk’s office, which, generally was *available for public inspection*.) (recognized that the *registration provision* involving force disclosure of personal information, is a form of **substantial burden** on their exercise of religion, or their *right to speak anonymously*. *Id.* at 180 n.14.), RIGHT TO [[FILE]] **ANONYMOUS WORK**, *McIntyre v. Ohio Elections Comm’n*, 514 U.S. 334, 341-42 (1995). (“author [...] interest in having *anonymous works* enter the marketplace of ideas unquestionably outweighs any public interest in requiring disclosure as a condition of entry.” Accordingly, an author’s decision to remain anonymous, like other decisions concerning omissions or additions to the content of a publication, is an aspect of the freedom of speech protected by the First Amendment.”).[”]*Id.*), AMONG NUMEROUS HOST OF OTHER FUNDAMENTAL RIGHTS;
- (6.) BECOME COMPLICIT IN DOING ANY SUCH OTHER THING IN A MANNER THAT VIOLATES OR SUBSTANTIALLY CONFLICT with the core religious duties required by her¹¹ faith, and she¹¹ cannot comply with both. See TORAH(Hebrew Bible) *secular*-citations: **אֵלֶּיךָ** —Lv. 18:30, et seq.

C. SUBSTANTIAL BURDEN

75. the[CHALLENGED-Fed-“laws”] IS ENFORCED against Plaintiff, IN SUCH A WAY THAT operate to SUBSTANTIALLY CONFLICT with the core religious duties required by her¹¹ faith, and she¹¹ cannot comply with both. Thus, the[CHALLENGED-Fed-“laws”] **SUBSTANTIALLY BURDEN** Plaintiff’s EXERCISE OF RELIGION within the meaning of RFRA, 42 U.S.C. § 2000bb-1(a)., see *Hobby Lobby*, 134 S.Ct. at 2775, 2779., and First Amendment *jurisprudence*.

76. ENFORCEMENT of the[CHALLENGED-Fed-“laws”] is APPROXIMATE CAUSE of SUBSTANTIAL INTERFERENCE with Plaintiffs peaceful and protected religious observance and

practices, or rituals, IN VIOLATION OF RFRA and the CONSTITUTION, and causes Plaintiffs to continue to suffered ongoing injury and IRREPARABLE HARM, each and every day that passes without the issuance of the appropriate relief demanded herein.

77. Here, Plaintiffs DO NOT HAVE AN ALTERNATIVE MEANS OF ENGAGING IN the RELIGIOUS RITUALS in question or [RELIGIOUS-Activities], *for all plausible alternatives* are either beyond the reach of Plaintiffs or would still violate both Plaintiffs faith and conscience.

78. From about 5/22/2021 ongoingly to the present, IRS ENFORCES one or more of the[Challenged *INFERIOR-Fed. 'laws'*], or *components thereof* against Plaintiff, IN SUCH A WAY THAT operate to SUBSTANTIALLY CONFLICT with the core religious duties required by her¹¹⁻¹ faith, and she¹¹⁻¹ cannot comply with both. Thus, "**SUBSTANTIALLY BURDEN**" Plaintiffs' EXERCISE OF RELIGION within the meaning of RFRA, 42 U.S.C. § 2000bb-1(a), see Hobby Lobby, 134 S.Ct. at 2775, 2779., and First Amendment *jurisprudence*.

79. Plaintiffs personal and family STATISTICAL DATA is compelled to be "disclosed" in the *challenged IRS forms* in question.

80. Such personal *statistical data*, HERE IS IRRELEVANT IN COMPUTING EXTORTED liability (popular *propaganda* term "tax liability"), and the challenged "disclosures" are merely PRETEXT to launder such personal *statistical data* to OPM and eventually to the *US Census Bureau* for it be USED FOR STATISTICAL PURPOSES by a web of regulations and other components the[Challenged *INFERIOR-Fed. 'laws'*].

81. IRS also prohibits substitute forms that do not meet the *corrupt regime's* APPROVED MESSAGES disguised under the pretext of the term of "requirements of the procedure".

82. and COLLECTED The *CAPRICIOUS* exclusive use of the *challenged IRS forms* in question, operate to compel payers to furnish STATISTICAL DATA COLLECTION IRS forms *statistical data* REGULARLY laundered to OPM and eventually to the *US Census Bureau* USED FOR

STATISTICAL PURPOSES by a web of regulations] and other components the[Challenged *INFERIOR-Fed.'laws'*].

83. Plaintiffs' sincere religious belief that ONLY HaSHEM IS G-D, thus, HE *alone* can decree a valid CENSUS. They therefore OBJECT on religious grounds to providing or furnishing personal and family STATISTICAL DATA COLLECTION disguised as "disclosures" in IRS forms, when in fact, such personal *statistical data*, HERE IS IRRELEVANT IN COMPUTING EXTORTED liability, and the challenged "disclosures" are merely PRETEXT to launder such personal *statistical data* to OPM and eventually to the *US Census Bureau* for it be USED FOR STATISTICAL PURPOSES by a web of regulations] and other components the[Challenged *INFERIOR-Fed.'laws'*]. By requiring Plaintiff and her family to furnish her personal and family STATISTICAL DATA, the HHS mandate demands that they engage in conduct that seriously violates their religious beliefs. and personal *statistical data* collection required by *secular* regimes are GRAVE SINS

84. To the extent all components of *United* are subject to RFRA and "[...] **RFRA** is a statute in which Congress has **unequivocally waived sovereign immunity for the United States**. 42 U.S.C. §§ 2000bb-1 & 2." Crocker v. Durkin, 159 F.Supp.2d 1258, 1269 (D.Kan.2001) *aff'd*, 53 F.App'x 503 (10th Cir.2002), it would be a ridicule to hold that *Congress* intended IRS (as agency to be subject to RFRA but not purportedly *United* when it merely substitutes it) Clearly, IRS is a mere agency of *United* similarly like this federal bench is an *agency* of "judicial branch" and *black robes* in question and to some extent the federal clerk are agents of such *agency*, and are deemed "acting under the color of law" for RFRA purposes, and IRS personnel like both federal clerk and *black robes* fall squarely within the term of so-call: "**Government**" within the meaning of RFRA § 2000bb-2.(1).

NOT *Narrowly Tailored*

85. the[CHALLENGED-Fed-“laws”] CANNOT SURVIVE STRICT SCRUTINY standard and are not *narrowly tailored* to accomplish their purported purpose.

86. Federal benches HAVE ALTERNATIVE MEANS to achieve its legitimate goals IN WAYS LESS DAMAGING TO RELIGIOUS FREEDOMS, which do not threaten its solvency or substantially burden its administrative resources.

87. the[CHALLENGED-Fed-“laws”] ARE NOT NARROWLY DRAWN TO PREVENT OR CONTROL ABUSES or evils arising from the activity in question(filing a refund claim).

88. .the[CHALLENGED-Fed-“laws”] ARE NOT NARROWLY DRAWN TO PREVENT OR CONTROL ABUSES or evils arising from the activity in question, for instance, both [the *filing fee* or *IFP disclosures* requirements (see 28 U.S.C. §1914; §1915(a)(1); et seq.)] neither is narrowly drawn to safeguard the *bench system* or people of the community in their workplaces against the evils of fraudulent or *frivolous filings*. No imperial proof exists that somehow [the payment of fees or making disclosures as prescribed] completely eliminates all the evils of fraudulent or *frivolous filings* and alike.

89. the[CHALLENGED-Fed-“laws”], or *implementation thereof*, operate to exempted FEES *solely* based on [SECULAR hardship], YET, FAILS TO EXTEND such system of exceptions TO cases of RELIGIOUS HARDSHIP, that present a meritorious underlining claims as is the case here.

Lee is DISTINGUISHABLE


90. NONE of the relief demanded here affects the [*particular expenditures from general tax revenues*], or the [*contributions do not necessarily funnel into "undifferentiated funds."*], THUS, Lee is *distinguishable* here as it was *Hobby Lobby*. Simply,

“[[...]] *Recognizing a religious accommodation under RFRA for particular* [[challenged]] *requirements, [[...]] does not threaten the viability of* [[inferior law]]’s *comprehensive scheme in the way that recognizing religious objections to particular expenditures from general tax revenues would.*” *Id.*, 134s.ct. at 2784.

91. Plaintiff INCORPORATES ALL APPLICABLE FACTS OR CONTENT IN ¶¶1-92 (including ¶56) AS IF FULLY SETFORTH HEREIN and any other paragraph in this complaint as necessary.

92. **JURY DEMAND** on all issues triable by jury.

Respectfully submitted, By:

_____[Plaintiff dated 7/17/2023

STATISTICAL USE IS PROHIBITED

The information furnished herein and related documents is STRICTLY CONFIDENTIAL intended to further redress of grievances on the issues in question, AND SUCH **INFORMATION MUST NEVER BE USED FOR ANY STATISTICAL PURPOSE NOR MADE AVAILABLE FOR ANY secular STATISTICAL NOR CENSUS RELATED ACTIVITY.** Plaintiff claim First Amendment IMMUNITY OR DEFENSE AGAINST ALL DISCLOSURES involving STATISTICAL information or other objectional collection of information, or otherwise what in her faith can TANTAMOUNT to GRAVE SINS like participation in furtherance of ANY secular CENSUS RELATED ACTIVITY.

(the[1st.SUBSTITUTE-Forms](about 39pages long) VIA CERTIFIED MAIL 70203160000169165614 with return receipt requested)

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the [2d.SUBSTITUTE-Forms] (about 21 pages long) VIA CERTIFIED MAIL 70200640000174980226 with return receipt requested.

